

AN ABSTRACT of the Act for Granting an Aid to His Majesty, as well by Land-Tax as by Several Subsidies and other Duties Payable for One Year. An. 8. W. 3.

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E Nacted, That all Persons of what Estate, Degree, Age, Sex, or Condition, soever, within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, not receiving Alms, shall pay unto His Majesty, His Heirs and Successors, within the space of One Year from 25 Feb. 1696, the Sum of 4 s. 4 d. by Monthly Payments of 4 d. each Month, reckoning 28 Days to each Month, the first Payment to be 22 Feb. 1696.

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Over and above which Duty of 4 s. 4 d. per Month, all Servants and Journeymen (except Day-Labourers) having 4 l. per ann. Wages, or upwards, and not exceeding 8 l. per ann. to pay for the same 1 s. 4 d. per l. for One Year, by like Monthly Payments of 1 d. per l. And for more than 8 l. per ann. Wages, and not exceeding 16 l. per ann. the Sum of 2 s. 4 d. per l. by like Monthly Payments of 2 d. per l. And for more than 16 l. per ann. Wages, the Sum of 4 s. 4 d. per l. by like Monthly Payments of 4 d. per l.

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All Persons having or claiming any Pension, Annuity, Stipend, or other yearly Payment out of the Exchequer, or any Branch of His Majesties Revenue (except Rents issuing out of Lands, Tenements, or Hereditaments, or charged upon the same, and such Annuities as are or shall be exempted by Act of Parliament) to pay for the same 4 s. 4 d. per l. for One Year, by like Monthly Payments of 4 d. per l.

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All Persons that have or are to have, receive or enjoy any Salary, Fee or Wages, or any Perquisites, Allowances, Poudage, Gratuities, Rewards, Emoluments, Income or Profits whatsoever, arising by any Commissions, Offices or Employments, Ecclesiastical, Civil or Military, under His Majesty His Heirs or Successors, or under the Queen Dowager, the Prince or Princess of Denmark, or under Lords of Manors, or any other Persons, and all their Clerks, Deputies, Assistants and Substitutes (except Military Officers in Muster in the Army, Navy or Ordnance) to pay for the same 4 s. 4 d. per l. for One Year, by like Monthly Payments of 4 d. per pound.

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All Sergeants at Law, Barristers, Attorneys, Solicitors, Publick Notaries, Scriveners, Chancellors, Commissaries, Officials, Registers, Advocates, Proctors, Apparitors, or practising as such; Broakers to Merchants, Factors, and other Persons acting by Commission from Merchants: All Practicers in Physick and Chirurgery, Apothecaries, and all other Professions (not charged by the last foregoing Clause) to pay 4 s. 4 d. for one Year, for every 20 s. arising by their Practices or Professions, by like Monthly Payments of 4 d. per l.

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All Persons having any Estate in Ready Money or in Debts at Interest, within or without the Realm, or owing upon Mortgages, Judgments, Statutes, Recognizances, Bonds, Bills, Notes, or other Securities (except Loans and Debts from His Majesty, and Arrears of Rent) to pay 2 s. 4 d. for One Year, for every such 100 l. by Twelve Monthly Payments of 2 s. 1 d. for every 100 l. and so proportionably for a greater or lesser Sum, a Farthing per l. each Month; the first Payment to be 25 Febr. 1696. And thenceforth the 25th day of each Kalendarly Month, deducting only such Debts as are really and bona fide owing from such Person or Persons at Interest.

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All Persons using or exercising any Trade, Mystery, Occupation or business of Merchandizing, Shopkeeping, or other Buying or Selling by Wholesale or Retail, to pay 50 s. for One Year for every 100 l. value in Goods, Wares, Merchandizes, Commodities, Manufactures or Vendible Stock, and proportionably for a greater or lesser Value, by Twelve like Kalendarly Monthly Payments of a Halpenny for every Pound value, or 4 s. 2 d. for every 100 l. value.

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All Persons having in their Tenure, Possession or Occupation any Lands, Tenements or Hereditaments, whereupon there shall be any Horses, Mares, Geldings, Colts, Bulls, Oxen, Cows, Calves, Sheep,

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Lambs, Swine, or other Cattle great or small, or other Quick Stock, whether the same belong to such Persons respectively, or to others, to pay for One Year, after the Rate of 12 s. for every 100 l. of the true value thereof, by Twelve like Kalendarly Monthly Payments of 12 d. for every 100 l. and so proportionably for a greater or lesser value.

A Proviso, That the Wives and Children under the Age of sixteen Years of such Persons who are chargeable only with the first mentioned Duty of 4 s. 4 d. per Month, shall be exempted from the said 4 s. 4 d. per Month.

All Manors, Messuages, Lands, Tenements, Quarries, Mines, Iron Works, Salt Works, and Allom Works, Chaces, Warrens, Woods, Under Woods, Coppices, Fittings, Tythes and Tolls, Annuities, Rents charge, and yearly Profits whatsoever, shall be charged for one Year, with the Sum of 9 s. for every 20 s. of the true and full yearly value, with respect to the present Rents reserved, or to any other Rates or Taxes thereupon, or making any abatement for Reparations, or any other charges; and shall be paid by twelve equal Monthly Payments, the first Payment to be made on the said 25 Febr. 1696, and so on the 25 day of every subsequent Kalendarly Month.

The Owners of any of the said Lands, Tenements and Hereditaments, which are liable to any Rents, charges, Annuities, Fee-farm Rents, Rents Service, or other Rents, to deduct 3 s. in the Pound thereout, and to be allowed it by the Persons intitled to the said Rents.

His Majesty to appoint Commissioners under the Great Seal of England, for the more effectual Execution of this Act, who shall Meet together at the usual places, upon or before 20 Febr. 1696 and may then Subdivide themselves so as there be Three or more in each Hundred or other Division: And shall then give an Account in Writing to the Receiver General of the Commissioners appointed for each Division: And the said Commissioners shall give their Precepts to such as they think fit to be Presenters or Assessors, to appear before them within Five Days: And then to read the Rates, and charge them with the Execution of the Act: And the Persons to whom any Precepts are directed, absents without Excuse, or refusing to Serve, to forfeit a Sum not exceeding 5 l. nor less than 40 s.

The Commissioners to Appoint Two at the least of the most sufficient Inhabitants of each Parish, &c. to be Assessors, who by a Day Prefixed shall bring in Certificates of the Names of the Persons within their Division, containing in several Columns,

1. The Tax payable by Persons chargeable with the 4 d. per Month.
2. The Value of the Wages to be Rated.
3. The Pensions, Stipends or other yearly Payments.
4. The Nature and Value of Offices, Employments and Professions.
5. The Ready Money and Debts at Interest.
6. The Stock in Trade.
7. The Stock upon Land, and the monthly Rates of the Premises respectively.

And the Assessors are Enjoyed to Inform themselves of the full yearly Value of all Lands, Tenements and Hereditaments whatsoever, above the Reserved Rent, and to Assess the same at the Rate of 3 s. for every 20 s. of the full yearly Value; and to Describe the Lands, &c. in their Books, so as may best Ascertain the Rates intended by the Act to be Imposed.

The Assessors to be the Collectors of the Moneys payable by this Act, and the Parish, &c. to be Answerable for their Paying it to the Head Collectors: And if any Assessor refuse to Serve, or make Default, (without a Lawful Excuse) to Forfeit a Sum not exceeding 20 l. nor less than 10 l.

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- p. 58. The Assessors to take the Oaths of Allegiance and Supremacy, and an Oath for the Faithful Execution of his Duty as an Assessor; And shall make their Assessments; and return the Certificates thereof to the Commissioners by the Fifth Day of March, 1699, who may then Examine the same, or within Twenty Days after; And if the Commissioners suspect any of the Lands, &c. to be under Charged, they may Examine the Owners thereof, who for neglecting to appear (without Lawful Excuse) shall Forfeit double the Sum Chargeable thereupon.
- p. 59. The Commissioners to Inform themselves upon Oath of any Omissions or Under Assessments, and to set such Rates as shall be according to the Meaning of the Act; And to deliver back Duplicates of the Assessments to Collect by, and to the Receiver General and their Head Collectors; And to return Extracts of the said Assessments into the Exchequer, on or before the Tenth of March, 1699, or within Forty Days after. And the Kings Remembrancer is within Three Months after the Duplicates of the last Payment returned, to transmit Copies to the Auditor of the Receipt.
- p. 60. The Assessments to be Collected Monthly, or within Fourteen Days after they become Due; and the Collectors are to pay what they Receive to the Head Collectors, within Fourteen Days after the times Prefixed for Demanding the same.
- p. 61. The Commissioners may Appoint other Collectors in the Rooms of such as dye, are sick, fail or are overburdened.
- p. 62. The Head Collectors to haften the Subcollectors, and in case of neglect or failure to Distrain upon the Subcollectors; And the Head Collector is to make Payment to the Receiver General within Seven Days after the time for Payment by the Subcollectors; And the Receiver General is to haften the Head Collectors, and to pay what he receives from the Head Collector into the Exchequer, within Seven Days after the times prefixed for Payment by the Head Collector; And all Persons concerned in the Execution of this Act are to use Diligence.
- p. 63. The Head Collectors Receipt shall be a Discharge to the Subcollectors; Which Subcollector is to have and in the Pound for what he Receives, and not forced to Travel above Ten Miles.
- p. 64. The Head Collector is to be Appointed by the Receiver General, who is to be Answerable for the Money so Collected or Received, and whose Acquittance shall be a Discharge to the Head Collector; Which Receiver General is to have 2 s. in the Pound for what he shall pay into the Exchequer; And the Commissioners Clerks to have 3 Half-pence in the Pound for Writing the Warrants, Certificates, Estreats and Duplicates.
- p. 65. In case of Non-payment, the Subcollectors to Distrain, and the Distress having been kept four days at the Owners Charge, then to be Appraised and Sold, and the Overplus returned.
- p. 66. It shall be lawful to break open Houses in the day time, and by Warrant from the Commissioners any Chest, &c. Calling to Assistance the Constables, &c. And where no Distress can be found, the Person to be Imprisoned till payment.
- p. 67. Parents or Guardians are to pay the Rates Imposed on Infants, and to be allowed the same on their Accounts. Servants or Journeymen making Default of Payment, their Masters and Mistresses are to be Chargeable therewith, and to deduct the same out of their Wages; And Tenants to pay the Rates on the Houses, Lands, Tenements and Hereditaments which they hold, and to deduct the same out of the Rents.
- p. 68. All Persons Taxable for Wages, Ready Money or Debts, are to be Assessed where Resident; Annuities, Stipends or yearly Payments, at the Exchequer, or out of any Branch of the Revenue, to be Assessed where payable; And all other Pensions or yearly Payments not Charged on Land, are to be Assessed where the Persons Intituled thereto do reside.
- p. 69. And all Offices, Employments and Professions are to be Rated where they are Exercised; And all Persons not being Householdiers are to be Taxed at the place where they reside at the time of Executing the Act.
- p. 70. The Rates on Pensions, Salaries or other Allowances or Profits payable at the Exchequer, or by the Cofferer, or out of any other publick Office, or by any of His Majesties Receivers or Paymasters are (in case of Non-payment) to be stoppt thereout.

Stock in Trade and Quick Stock upon Land is to be Rated in such County or Place where it is at the time of the Execution of the Act; And all Persons having any such Stock in their Custody for the use of others are to pay for the same, and to be allowed it upon their Accounts, or be satisfied out of the Goods.

p. 71. Persons out of the Realm Taxable by this Act, are to be Assessed in the Place of their last Abode in the Realm; And Persons Ratable for any Lands, Tenements or Hereditaments, are to be Assessed in the places where the Premises lye, and not elsewhere.

p. 72. A proviso, That any Person who in respect of several Places of Residence is doubly Charged, shall upon Certificate and Oath thereof, be discharged for so much.

p. 73. All Persons who by changing their Residence, or by shifting their Goods or Stock, or altering the Securities of Money, or by other Frauds shall escape being fully Taxed, shall, upon proof thereof, be doubly Charged.

p. 74. All Householdiers shall give an Account of their Lodgers and Servants, and their full Wages respectively, under the Penalty of 5 s.

p. 75. The Officers of the Exchequer and other Publick Officers are to deliver to the Mistrs Lists of all Pensions, Fees and Allowances payable by them.

p. 76. All Persons having any Monies at Interest, are to deliver to the Assessors (before they return their Certificates) a Note of the Gross Sum of Principal Money owing to them, which the Assessors are to Tax according to the said Notes. But if no Notes be delivered, or that there be Grounds to believe they do not contain all the Persons Money at Interest, then the Assessors are to Tax such Persons according to the best of their Judgment.

p. 77. And all Persons Intituled to Debts at Interest are to deliver to the Commissioners (before they deliver their Estreats to the Subcollectors) a Specification or Particular in Writing of the said Debts Signed; And also of the Persons, or some of them, who borrowed or are liable to the same, or of something engaged for the said Debts, or the nature of the Securities, with the Dates thereof, and the Names of the Witnesses thereunto. Whereupon the Commissioners shall deliver back to the Parties, Copies of such Specifications under their Hands and Seals attested by two or more Witnesses to justify their being duly Charged; Which Copies shall be allowed as Evidence in all Courts; And upon neglect or refusal to give in such Specifications, to forfeit (over and above the Duties intended to be Charged) twice as much, to be Sued for at any time before 25 Mar. 1699. Whereof one Moiety to the King, the other to the Prosecutor; And the Debts not contained in the said Specifications shall not be Recoverable, nor the Securities for the same Pleadable in any Courts of Law or Equity, before the said 25 Mar. 1699. Unless the said Duty and Penalty be first satisfied, viz. If no Action be Commenced by any Informer, then the Duty and Penalty to be paid to the King; But if an Action be depending, then the Duty and one Moiety of the Penalty to go the King, and the other Moiety to the Informer.

p. 78. And for the Discovery of the Value of Stock upon Land, the Assessors are to Enter and View upon the Places where any such Stock shall be, and to Value and Charge the same according to the Act; And if upon such View the Assessors find any Fraud hath been used to avoid the Taxation, they are to give notice to the Commissioners, to the end the Persons may be doubly Taxed; And the Persons refusing to permit such View, shall forfeit 10 l. one Moiety to the King, the other to the Prosecutor.

p. 79. And for ascertaining the Value of Stock in Trade, all Traders shall deliver to the Assessors, within ten days after the Commissioners Issue their Warrant to the Assessors, a Particular in Writing Signed, of the Quantities, Kinds and Value of their Stocks, as the same are then Worth, bona fide, to be sold. And the Assessors are Impowered (where they shall think it necessary for their Information) to Enter in the day time into any Shops, Warehouses, &c. to View and Value the Goods; And the Persons refusing such Entrance, to forfeit 40 s. one Moiety to the King, the other to the Prosecutor. And if the Assessors are satisfied in the truth of the Particulars delivered to them, they are to Assess the same accordingly; But if the Particulars are not delivered to them within the time prefixed,

- prefert, or if they suspect the said Particulars to be fraudulent, then they are to Assess such Stock in Trade, according to the best of their judgment.
- p. 86. All which Assessments shall nevertheless be subject to the Examination of the Commissioners, who may all low, abate or increase the same, as they see cause, upon Information or Appeals.
- And if any Steward, Bayliff or Tenant of Houses, Lands or Hereditaments do Word discover to the Assessors, when required, the true Rents payable for the same, he shall forfeit so much as such Rent should be, shall amount unto for two years.
- p. 87. Any Persons Assessed, finding themselves aggrieved, may Appeal within ten days after the Money demanded, and any three or more of the Commissioners who signed the Rate, shall within ten days after such Appeal, Examine the Person upon Oath, and abate or increase the Assessment; and to that end shall meet together for Determining Appeals, and shall Express the time and place in their Warrants to the Collectors; and upon Complaints shall Summon the Assessors to attend; and such Appeals being once heard are to be final.
- p. 88. Any Assessor, Collector or Receiver willfully neglecting or refusing to do his Duty, may be Fined, not Exceeding 30 l. nor under 15 l. for every Offence, which Fines shall not be taken off or discharged but by Consent of the majority of the Commissioners who imposed the same; but shall be Levied by Distress or Sale of the Offenders Goods; and in default of Goods, the Offenders to be Imprisoned till payment of the Fines.
- p. 89. The Collectors not paying the Money they Collect, according to the Direction of the Act, are to be Imprisoned, and their Estates Seized; Whereupon the Commissioners are to appoint a General Meeting, of which Six days Notice at least is to be given, and then to Sell what shall be so Seized, or any part thereof.
- At the Expiration of the time for the full Payment of all the said Monthly Payments, the Commissioners are to examine into the full Payment of the Sums Charged, and in case of failure, to cause the same to be forthwith Levied and Paid.
- p. 91. If any Controversie arise concerning the Assessing the Commissioners, the Commissioners concern'd shall withdraw during the Debate, and in default thereof to be Fined, not exceeding 20 l. And all Questions and Differences are to be determin'd by the Commissioners without Suit in Law.
- p. 92. A Proviso against Charging any Colleges or Halls in the Universities, or the Colleges of Windsor, Eaton, Winchester or Westminster, The Corporation of Clergymens-Sons, Bromley College, or the Settlement in Trust of Tobias Rustat on Jesus College, or any Alms-Houses or Free-Schools, or any Master, Fellow or Scholar of any College or Free-School, or any Reader, Officer or Minister of the Universities, or the Masters or Ushers of any Schools, or Alms-Men of any Hospital or Alms-house for their Stipends; or the Houses or Lands of Christs Hospital, St. Bartholomews, Bridewell, St. Thomas and Bethlehem Hospital; or the Poor of any Hospital, whose Annual Maintenance doth not exceed 20 l. Provided that the Tenants of such Hospitals, &c. shall be Rated for what the Lands are worth above the Rents reserved.
- p. 94. All places are to be Assessed in such County, Division or Place where usually Assessed. Provided that West Barnfield Hundred in Kent may be Assessed in the Lathe of Scray; Northmore Tything in Oxfordshire in the Hundred of Bampton; The Tythings of Charlbury, Faller and Tinstock in the Hundred of Chadlington; The Town and Parish of Leeds in Yorkshire, in the Hundred of Skyrack.
- p. 95. A Proviso that this Act shall not make void any Contracts between Landlords and Tenants touching Taxes.
- If any Action be Commenced or Prosecuted for any thing done in pursuance of this Act, the Defendant may plead the general Issue, and this Act, and the Special Matter in Evidence; and if the Plaintiff be Nonsuit or Verdict pass against him, the Defendant shall recover Treble Costs.
- The Receivers General shall give the Head Collectors Acquittances gratis, and so shall the Head Collectors to the Subcollectors.
- The Subcollectors shall deliver Schedules to the Head Collectors, of those that make default of Payment, where there is no Distress; which Schedules are to be deliver'd to the Receivers General to be return'd into the Exchequer. And where Land or Houses are unoccupied, and no Distress, nor the Person of the Owner to be found within the County, such Persons Name is to be Certified into the Exchequer, and Process thereupon is to issue against the Body, Land, and Goods.
- In case of Non-payment for Woodlands, and no Distress to be had, so much of the Wood (Timber Trees excepted) may be Felled and Sold as will pay the Assessment. And in case of Non-payment of Tythes, Tolls, Profits of Markets, Fairs, Fisheries or other Annual Profits not Distressable, so much thereof may be Seized and Sold as the Tax amounts unto.
- Receivers General returning any into the Exchequer who have paid their Tax, are to Restore Treble Damage to the Party aggrieved, and to His Majesty double the Sum unjustly certified.
- The Commissioners are to Assess each other within their Division, and are also to Assess the Assessors.
- p. 100. All Persons having any Share in the New River, Thames, Hyde Parks, Marybone or Hampstead Waters, or any Profits arising thereby, or any Stock in the Office for Insuring of Houses, or in the Convex, or other Lights, or in the Kitchens Printing House, shall pay 3 s. in the Pound, of the full yearly Value; And these Stocks or Shares, and all Companies of Merchants in London, are to be Assessed by the Commissioners appointed for the City of London, and the Sums to be paid by the respective Governors, Treasurers or Receivers.
- The Commissioners are to require an Account from time to time of the Moneys Receiv'd by the Receivers General, and of the Payments thereof into the Exchequer; and in case of failure, to cause the same to be forthwith Levied.
- No Letters Patents or Privileges shall exempt any from Payment of the Rates in this Act.
- Provided that no Person be Compelled to be an Assessor or Collector out of the Limits of the City, Borough or Town Corporate where he lives.
- And provided that the Assessments on Houses where Foreign Ministers shall be resident, shall be paid by the Landlord or Owner.
- In all Privileged and Extraparochial Places, the Commissioners are to Nominate Two Persons, in or near the said Places, to be Assessors.
- A Proviso that no Commissioner shall be liable to the Penalties in the Act of 25 Car. 2. touching Popish Recusants; nor be capable to Act before he hath taken the Oaths in the Act 1 W. & M. for Administering the Oaths of Allegiance and Supremacy, and also the Oath hereby appointed; which Oaths any Two of the Commissioners are to Administer.
- Every Papist or reputed Papist of the Age of Sixteen Years or upwards, not having taken the Oaths in the said Act of 1 W. & M. is to pay double, unless he or she take the Oaths within Ten Days after the first meeting of the Commissioners.
- Every Person of Sixteen years of Age or upwards, who shall not have taken the Oaths before the time of the Execution of the Act, and being Summon'd, shall refuse to take the Oaths, or neglect to appear before the Commissioners in order thereto, shall pay double.
- Every Gentleman, or so Reputed, or being above that Quality, who by the Act 3 W. & M. for the Quarterly Poll, did or ought to have paid double, and shall not voluntarily take the Oaths before the Commissioners; within Ten Days after their first meeting, shall pay double.
- And the Commissioners, upon Information or Suspicion, are to Summon the Person suspected, to appear and take the Oaths. But Quakers, instead of the Oaths, may Make and Subscribe the Declaration of Fidelity 1 W. & M. and so doing shall not be liable to double Rates.
- Provided that where the Owners of Lands are liable to double Rates, such Owner only to pay the double Rate, and not the Tenant, notwithstanding any Covenant for Payment of Taxes.
- A Proviso that no Person be liable to the Pound Rate, whose Lands, &c. are not of the Yearly Value of 20 s.
- A Proviso that the Chancery Officers within the Liberty of the Rolls shall be there Assessed.
- Collectors keeping any Moneys in their Hands, or not paying the same as the Act directs, are to forfeit 10 l. and the Head Collectors for the like offence 40 l.
- If after the Assessment any Persons remove to a Place

Place where they were not Rated, the Commissioners are to Summon such Persons before them, and cause them to be duly Rated, and to pay the same, or such part as shall be unpaid.

111. The *King's Bench Prison*, with the Lands, &c. and the Rents and Profits of the Marshal thereof; and the Prison House, Lands, &c. of the *Marshallsea Prison*, and Offices and Perquisites of the *Marshalls Court*, shall be Assessed in the Parish of *St. George in Southwark*.

Any Person acting as a Commissioner, before he hath taken the Oaths, forfeits 500 l. to the King.

The Water-works in *Southwark* are to be Rated by the Commissioners and Assessors of *Surrey*; and those in *Westminster* by the Commissioners and Assessors for *Westminster*.

112. Receivers General neglecting or refusing to return Duplicates of the Assessments into the Exchequer by the times prefixed, shall forfeit 50 l. and be incapable of any Trust from His Majesty.

All Auditors and Receivers are to allow 3 s. in the Pound out of any Fee-Farm or other Chief Rents payable to His Majesty or the Queen Dowager, or any others by Grant or Purchase from the Crown, under the Penalty of 10 l.

A Proviso that Rectories, Vicaridges or Curacies under 40 l. per An. shall not be Taxed, if the Rector, Vicar or Curate resides upon the Place, or personally serves the Cure.

No Tenant of Houses or Lands belonging to Colleges, Halls, Hospitals, Alms-houses or Schools, who by their Contracts are obliged to pay all Taxes, shall be exempted.

The Allowance of Three Halfpence in the Pound to the Commissioners Clerks is not to be paid till they have transmitted the Duplicates into the Remembrancers Office, and have a Certificate thereof.

15. Members of Parliament are to be Assessed for their Personal Tax of 4 d. per Month, and for their Ready Money and Debts where they usually reside in the Intervals of Parliament. Provided that if their usual Residence be not within the Cities of *London* and *Westminster*, or 20 Miles of the same, they shall not be Assessed for their Money, Debts, Stock in Trade or upon Lands until Twenty Days after the Rising of the Parliament. And Servants attending the said Members are not to be Assessed for their Wages until the time aforesaid.

A Proviso, That upon Oath before the Commissioners, that any Debts contained in the Specifications required by this Act are desperate, The Commissioners are to inform themselves, and to Charge or Discharge the same as they see cause; which Discharge is to be noted upon the said Specification and Duplicates thereof.

Persons giving an Account in their Specifications of the Money they owe at Interest, The Commissioners being satisfied therewith, by Oath or otherwise, shall make a proportionable Allowance or Deduction out of the Tax.

Provided That where Lands, &c. are, and from 29 Sept. 1696. have been in the actual possession of any Person for Debts, to which the same were liable, such Debts are not to be charged by this Act.

All or any part of the Monthly Payments in this Act, may be paid in Hammer'd Silver Money at 5 s. 8 d. an Ounce at any time before 1 June 1697.

9. If the Assessors neglect, the Commissioners are to take care, That Papists and Persons not taking the Oaths be doubly charged.

10. Persons beyond Sea and Minors having Moneys at Interest in this Kingdom, their Trustees or Guardians are to pay the Duties.

11. Receivers General are to keep a distinct Account of the 3 s. in the Pound upon Lands, Tenements, Hereditaments, &c. And every such Receiver General or his Deputy misapplying any part of the Moneys arising by the said Pound Rate of 3 s. in the Pound, shall forfeit 500 l.

12. The Commissioners of the Treasury, or Lord Treasurer are not to direct any Warrant for payment of any Moneys arising by the said Pound Rate of 3 s. otherwise than into the Exchequer; nor to the Officers of the Exchequer for striking any Tallies, of pro or Anticipation upon the same; nor shall any Teller

charge himself with any of the said Moneys till he has actually received it.

No Stay of Process shall be made for any of the Penalties by this Act inflicted.

Loans on Credit of Contributions for Annuities pursuant to an Act 7 W 3. remaining unfinished, to be in the first place Transferred to the Register appointed for the Tax of 3 s. in the Pound: And in the next place, all Moneys lent on the Exchequer in general, between 1 July 1696 and 1 Febr. 1698 which Transferred Orders of Loan shall be Assignable.

Any Persons, Natives or Foreigners, may Lend His Majesty any Sums not exceeding 150000 l. (including the Sums Transferred) at the rate of 8 l. per cent. on Credit of the Tax of 3 s. in the Pound, and the Moneys so Lent on this Act are not to be Taxed.

A distinct Register is to be kept in the Exchequer of the Produce of the 3 s. in the Pound: And the Interest for Moneys Lent thereon shall be paid in course every three Months, without any undue preference by the Officers of the Exchequer, as they will avoid the Penalties inflicted by the Act.

Orders of Loan, by Virtue of this Act, being Entred, are made assignable.

The Commissioners of the Treasury, or High Treasurer, may issue Bills at the Exchequer for any Sums not exceeding 150000 l. for the use of the War; Which Bills shall be Current in all Payments for any Aids or Supplies for the War for the year 1697, except in the 3 s. in the Pound.

And the Receivers and Collectors out of the Mill'd Money or Gold in their Hands, are to pay such Bills as shall be brought to them, under Penalty of forfeiting double the Sum. Which Receivers, upon Payment of any of the said Bills into the Exchequer, are to have Tallies for their Discharge; And the Bills so paid in to be immediately Cancelled.

And the Money paid into the Exchequer for any Supplies for the Year 1697. (Except for the 3 s. Aid) shall be applied to the taking up and cancelling such Bills: But if the Supplies for the Year 1697. (Except for the 3 s. Aid) be Deficient of 150000 l. Authorized to be Issued in Bills, such Deficiency is to be in the first place made Good out of any Moneys that shall be Raised by any Act of next Session of Parliament.

Every Receiver General is to Enter in Books all the Sums he Receives, the Names of each Collector, the days when, and Sums paid, how much in Hammer'd and how much in Mill'd Money or Gold, and all Bills by him paid, in pursuance of this Act. Which Books are to lye constantly open at one certain place within his Receipt, to which all Persons are to have access. And every Receiver neglecting to keep such Book, or to Enter his Receipts by the space of three days, or refusing any Person to inspect the same, shall forfeit 100 l.

A Proviso, That 200000 l. out of the first Bills to be Issued, or the first Moneys arising by this Act (Except the 3 s. Aid, and Loans thereupon) shall be Appropriated for payment of Soldiers Quarters in England, between 1 Jan. 1694. and 1 Jan. 1696. not otherwise satisfied before 1 Febr. 1696. if the said Quarters amount to so much. And that it shall be Felony to Counterfeit the said Exchequer Bills.

A Proviso, That this Act shall not Charge the 50000 l. per Ann Granted in Trust for the Prince and Princess of Denmark with the Duty of 4 s. 4 d. per Pound.

All Persons not Charged (over and above the 4 d. per Month) with the Duties on Wages, Pensions, Salaries, Offices or Employments of the yearly Value of 8 l. or for their own Lands or Tenements of the yearly Value of 40 s. or for Money or Stock of the Value of 5 l. shall not be Charged with the 4 d. per Month for their Children, under the Age of sixteen Years.

137. All Poor Housekeepers, who by reason of their Poverty do not Contribute to Church or Poor, shall not be Charged by this Act; Nor shall it Extend to Charge Unfinished Houses.

A Proviso, That Hammer'd Money shall be Current at 5 s. 2 d. an Ounce after 1 Febr. 1696. in all Payments, Except where it is Directed to be Received at a greater Value.